

CITY OF COLLEGE STATION, TEXAS
Statement of Net Assets
September 30, 2002
(Unaudited)

	Governmental Activities	Business-type Activities	Total
Assets			
Equity in Cash and Cash Equivalents	\$ 41,040,109	\$ 14,904,342	\$ 55,944,451
Equity in Investment	34,678,837	12,622,330	47,301,167
Receivables, net	3,266,445	9,315,086	12,581,531
Internal Balances	(130,496)	130,496	0
Inventories	174,824	1,299,184	1,474,008
Prepaid Costs	68,211	0	68,211
Restricted Assets			
Equity in Cash and Cash Equivalents	240,748	11,815,335	12,056,083
Equity in Investments	203,436	9,984,176	10,187,612
Receivables, net	0	130,174	130,174
Equity in Joint Venture	0	6,289,525	6,289,525
Deferred Charges, Net	0	762,602	762,602
Capital Assets:			
Land and Construction in Progress	36,241,039	29,868,572	66,109,611
Other Capital Assets, net of depreciation	35,601,338	130,921,540	166,522,878
Total Assets	151,384,491	228,043,362	379,427,853
Liabilities			
Accounts Payable	2,331,054	5,857,070	8,188,124
Accrued Interest Payable	726,611	3,942	730,553
Retainage Payable	387,476	16,817	404,293
Refundable Deposits	24,807	0	24,807
Claims Payable	151,495	0	151,495
Accrued Liabilities	1,318,802	587,726	1,906,528
Customer Construction Advances	54,963	92,152	147,115
Other Deferred Revenues	1,190,290	822	1,191,112
Liabilities Payable from Restricted Assets			
Accounts Payable	0	5,140,809	5,140,809
Accrued Interest Payable	0	814,201	814,201
Retainage Payable	0	857,256	857,256
Accrued Liabilities	0	9,238	9,238
Refundable Deposits	0	1,036,699	1,036,699
Non-current liabilities			
Due within one year:			
Compensated Absences	153,600	26,054	179,654
Bonds Payable	5,820,000	3,815,000	9,635,000
Due in more than one year:			
Bonds Payable	69,125,000	74,420,000	143,545,000
Unamortized Premium on Bonds	0	(110,471)	(110,471)
Compensated Absences	1,364,195	231,400	1,595,595
Total Liabilities	82,648,293	92,798,715	175,447,008
Net Assets			
Invested in Capital Assets, net of related debt	(3,102,623)	82,555,112	79,452,489
Restricted for:			
Debt Service	2,355,213	5,643,783	7,998,996
Capital Projects	33,275,222	16,637,786	49,913,008
Unrestricted	36,208,386	30,407,966	66,616,352
Total Net Assets	\$ 68,736,198	\$ 135,244,647	\$ 203,980,845